Amendments to the Claims:

The listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1. (Currently Amended) A composite material [[(10)]] for acoustic or mechanical damping, comprising:

a plurality of layers of fibrous material [[(12)]] embedded in a solid material, (14, 24) characterised in that wherein the composite material comprises layers of fibrous material impregnated with a material of hysteric loss [[(14)]], between layers of fibrous material impregnated with structural composite resin (26, 28); and that the solid material has a composition which varies through a depth of the material, the composition having a relatively high proportion of a first material, being structural composite resin, and a relatively low proportion of a second material, being material of high hysteretic loss, at the outer surfaces of the material, and the composition having a damping region between the outer surfaces wherein the composition has a relatively high proportion of the second material and a relatively low proportion of the first material, the composition, the composition of the solid material varying through a gradual change in composition between the damping region and the outer surfaces, such that the material contains no abrupt changes in composition.

- Claim 2. (Currently Amended) A material according to claim 1 wherein the first material is an epoxy or polyester resin, the second material is polyurethane and the fibrous material is glass [[fibre]] fiber matting.
- Claim 3. (Currently Amended) A method for producing a composite material for acoustic or mechanical damping, comprising the steps of:
- [[-]] providing at least one first fibrous layer impregnated with a first thermosetting material;
 - [[-]] stacking the at least one first fibrous layer on a former;
- [[-]] providing at least one second fibrous layer impregnated with a second thermosetting material;
- [[-]] stacking the at least one second fibrous layer on the stack of the first fibrous layer(s);
- [[-]] providing at least one third fibrous layer impregnated with a third thermosetting material;
- [[-]] stacking the at least one third fibrous layer on the stack of first and second fibrous layers; and

[[-]] simultaneously heating and comprising the resulting stack of first, second and third fibrous layers to harden the thermosetting materials, wherein characterising in that

the second thermosetting material comprises an effective proportion of a high hysteretic loss material, and the first and third materials comprise an effective proportion of a structural composite resin, further characterised characterized in that the heating and compressing step is effective to cause the second material to diffuse or intermingle with both the first and second materials.

- Claim 4. (Original) A method according to claim 3 wherein the first and/or third material comprises an epoxy or polyester resin.
- Claim 5. (Currently Amended) A method according to claim 3, or elaim-4 wherein the second material comprises polyurethane.
- Claim 6. (Currently Amended) A method according to any of claims 3
 5 3, wherein the fibrous layers comprise glass [[fibre]] fiber matting.

Claim 7. (Currently Amended) A method according to any of claims 3-6 claim 3, further comprising the step of selecting the direction of the fibres

fibers of the fibrous layers to provide a desired combination of structural strength and damping properties.

Claims 8.-9. (Cancelled)